

EXHIBIT F

SULLIVAN & CROMWELL LLP

TELEPHONE: 1-310-712-6600
FACSIMILE: 1-310-712-8800
WWW.SULLCROM.COM

*1888 Century Park East
Los Angeles, California 90067-1725*

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May 14, 2007

By Facsimile

Bruce D. Angiolillo, Esq.,
Simpson Thacher & Bartlett LLP,
425 Lexington Avenue,
New York, NY 10017-3954.

Re: Tax Protection Agreement Dispute

Dear Bruce:

I write in reply to your letter of May 10, 2007.

First, although your letter only references Ned Spieker's claims, we represent all of the Sale Restriction Partners under the Tax Protection Agreement (the "Agreement") in connection with their dispute regarding Section 2(a) of the Agreement. As I advised you in my letter of March 19, 2007, all of the Sale Restriction Partners have joined in Mr. Spieker's requests. To ensure that the matters can be handled efficiently, all Sale Restriction Partners are willing to engage in a consolidated arbitration of their claims.

Second, to clarify your request to exchange lists of nationally recognized independent accounting firms, do you mean that you would like to exchange lists of accounting firms as to which the parties believe they have no conflicts? If so, when we exchange that information, I suggest that we each provide our understanding of "independent" within the meaning of Section 2(d) of the Agreement. This will help to resolve any potential disputes concerning the independence of the firms identified by the

Bruce D. Angiolillo, Esq.

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parties. Assuming I correctly understand your letter, we will be prepared to exchange such information early next week as well.

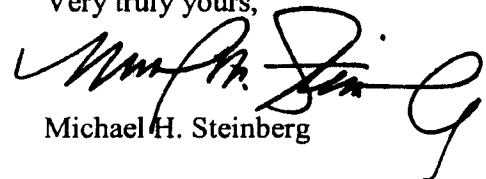
Third, we think it would be premature to discuss the issue of which organization may assist the parties in selecting an accounting firm before we exchange information regarding the firms each party considers to be "independent." We are considering your request that the parties use the International Institute for Conflict Prevention and Resolution Rules for Non-Administered Arbitration to govern the arbitration, to the extent that those rules do not conflict with the Agreement.

Fourth, we are not certain why you propose New York City as the place of arbitration, as the Protected Properties that are the subject of the dispute are located in California and Washington and New York had no nexus to the negotiation of the Agreement. Given California's connection to this dispute, we would propose San Francisco or Los Angeles as potential locations for resolving this matter. We will certainly consider any reasons you may offer for preferring New York.

Fifth, as Section 15.9 of the Third Amended and Restated Agreement of Limited Partnership of EOP Operating Limited Partnership (the "Partnership Agreement") provides for construing and enforcing that agreement under Delaware law and the Tax Protection Agreement incorporates the Partnership Agreement by reference, we agree that Delaware law should apply in an arbitration of the Sale Restriction Partners' claims.

I look forward to discussing these issues further.

Very truly yours,


Michael H. Steinberg

cc: Ned Spieker

Alison S. Ressler
(Sullivan & Cromwell LLP)

FAX COVER PAGE

SULLIVAN & CROMWELL LLP

1888 Century Park East
Los Angeles, California 90067-1725
Telephone: (310) 712-6600
Facsimile: (310) 712-8800



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Date: May 14, 2007

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SENDER'S NUMBER(S)

Michael H. Steinberg

(310) 712-6670

TO:

COMPANY

NUMBER(S)

1. **Bruce D. Angiolillo**

Simpson Tacher & Bartlett LLP

212-455-2502

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 Los Angeles, California 90067-1725
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